

QUARTERLY REPORT

INSTRUCTIONS

A. General comments regarding the Quarterly Report

1. As authorized by N.J.S.A. 5:12-70a(15), 5:12-74.1d(7), 5:12-102m, N.J.A.C. 13:69C-4.4(a), 13:69D-1.6(a), 13:69D-1.6(e)2,3, and 13:69D-1.9(f), the Division prescribes that the following forms shall be completed and filed with the Division for calendar quarters ending March 31, June 30, September 30, and December 31:

- Quarterly Report - Cover
- Balance Sheets, Form DGE-205
- Statements of Income (Year-to-Date), Form DGE-210
- Statements of Income (Three Months), Form DGE-215
- Statements of Changes in Stockholders' Equity, Form DGE-220 or Statements of Changes in Partners', Proprietor's or Members' Equity, Form DGE-225
- Statements of Cash Flows, Form DGE-235
- Schedule of Promotional Expenses and Allowances, Form DGE-245
- Notes to Financial Statements
- Statement of Conformity, Accuracy and Compliance, Form DGE-249

It is not necessary to complete Form DGE-215 for the quarter ended March 31.

2. All references to accounts are to those prescribed in the Uniform Chart of Accounts (Form DGE-910) adopted by the Division. Please contact the Office of Financial Investigations with any questions in determining on which line of a financial statement or schedule an account should be included.
3. Accounts with affiliates - Separate accounts have been provided for certain balances and transactions with affiliates. An affiliate is a person (incorporated or otherwise) that directly, or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with the affiliated person.
4. All dollar amounts in the financial statements and footnotes, including parenthetical amounts, shall be rounded to the nearest thousand, with the last three digits being omitted.
5. With the exception of the note on significant accounting policies, all note references are to be typed on the face of the financial statements adjacent to the captions to which they relate. At a minimum, footnote 1 should include the basis of presentation and significant accounting principles used in preparing the financial statements.

6. If prior periods of the current year's financial statements have been revised, submit revised financial statements for the applicable quarter or quarters being revised.
7. If comparative prior year amounts have been revised, that fact should be disclosed on the face of the applicable financial statements. Details of the revisions are to be disclosed as required by generally accepted accounting principles.
8. Except as specifically noted herein, information presented on the financial statements should be consistent with the presentation in the Audited financial statements required under N.J.A.C. 13:69D-1.7.

B. Preparation of the Quarterly Report

1. Balance Sheets (DGE-205)
 - a. The Balance Sheets shall be prepared as of the last day of each quarter on a comparative basis with the same quarter for the prior year.
 - (1) The balance sheet as of the end of the current quarter shall be reported in column (c) and the comparative prior period reported in column (d).
 - (2) If the licensee was not in operation at the end of the corresponding quarter of the prior year, then column (d) should be left blank.
 - b. Complete the form as follows:

<u>Line</u>	<u>Description</u>
1	Accounts 1000 through 1099
2	Accounts 1100 through 1199
3	Accounts 1200 through 1299. The sum of accounts 1230, 1236, 1250, 1256, and 1290 should be indicated parenthetically
4	Accounts 1300 through 1399
5	Accounts 1400 through 1599
7	Accounts 1600 through 1699
8	Accounts 1700 through 1799
9	Accounts 1800 through 1899
10	Line 8 less line 9
11	Accounts 1900 through 1999
13	Accounts 2000 through 2099
14	Accounts 2100 through 2149
15	Accounts 2150 and 2180

<u>Line</u>	<u>Description</u>
16	Accounts 2160 and 2190
17	Accounts 2350, 2360, and 2365
18	Accounts 2300 through 2499, less amount shown on line 16
19	Accounts 2200 through 2299, plus 2500 through 2599
21	Account 2650 and 2680
22	Accounts 2600 through 2699, less amount shown on line 20
23	Accounts 2800 through 2899
24	Accounts 2700 through 2799
25	Indicate footnote reference
27	If the licensee is organized as a corporation, enter on line 26(c) and 26(d) the amounts from line 19(j) and 10(j) of Form DGE-220, respectively. If the licensee is any other form of organization, enter on line 26(c) and 26(d) the amounts from line 19(f) and 10(f) of Form DGE-225, respectively.

2. Statements of Income (DGE-210) and (DGE-215)

- a. The Statements of Income shall be prepared for the most recent calendar quarter, the year-to-date for the current year, and for the corresponding periods of the prior year.
- The year-to-date and quarterly amounts for the current year shall be reported in column (c) in each statement and the comparative prior year amounts in column (d). Form DGE-215 is not needed for the first quarter of the year.
 - If the licensee was not in operation during the corresponding quarter of the prior year, then column (d) shall be left blank.

b. Complete the forms as follows:

<u>Line</u>	<u>Description</u>
1	Accounts 10-3000 through 10-3999 less account 10-6800
2	The net of accounts 20-3200 through 20-3900
3	The net of accounts the amounts reported on line 12(d) of the Schedule of Promotional Expenses and Allowances (DGE-245) for the appropriate period. These amounts should not be entered as negative numbers or with brackets.
7	Line 5 less line 6
8, 9, 10	Line 8 (Casino), Line 9 (Rooms, Food and Beverage), Line 10 (General, Administrative and Other), shall reflect the following accounts for each category : For departments 10, 20, 40, 60 through 78, 81, 82, 84, 89, 90, 91, 92, 93 and 94, the sum of accounts 4300 through 6199, amounts in accounts 6240, 6250 and 6251 which were not credited as complimentary revenue to other operated departments, the 6300 series, the 6400 series less account 6400, the 6500 series, the 6600 series, accounts 6900 through 7999, excluding accounts 10-7110, 10-7120, 10-7130, 10-7140, 10-7150, and 10-7170, .
11	The sum of lines 8 through 10
12	Deduct total costs and expenses (line 11) from net revenue (line 7)
13	Accounts 95-7800 through 95-7899
14	The sum of accounts 10-6400 and 81-6400
15	The sum of accounts 6700 for all departments
16	Line 12 less the sum of lines 13 through 15
17	Accounts 95-6800 through 95-6849
18	Accounts 95-6850 through 95-6899
19	Accounts 99-9550 through 99-9599
20	Accounts 99-9100 through 99-9549
21	The sum of lines 17 through 20
22	Line 16 plus line 21
23	Accounts 99-9810 through 99-9899
24	Line 22 less line 23

3. Statements of Changes in Stockholders' Equity (DGE-220)

- a. The Statement of Changes in Stockholders' Equity is a reconciliation of the beginning and ending balances for each of the equity accounts, 2910 through 2969.
- b. The schedule shall be prepared for both the current year-to-date and the prior year.
 - Information for the prior year shall be reported on applicable lines 1 through 10, while information for the current year shall be reported on lines 11 through 19.
 - If the licensee was not in operation during the prior year, then lines 1 through 9 shall be left blank, and enter zeroes on line 10.
- c. Any transactions, adjustments, or corrections for which captions have not been provided, shall be reported on lines 6 through 9 and 15 through 18, together with a description. If the description is not self-explanatory, then further disclosures shall be included in the Notes to the Financial Statements.
- d. Prior period adjustments shall be reported on line 5 or 14 with full disclosure of the nature of the adjustments to be included in the Notes to the Financial Statements.
- e. The net income (loss) on lines 2 and 11 must agree with the amounts reported on line 24 of the Statements of Income, Form DGE-210, for the applicable periods.
- f. The balance on line 10, column (j) must agree with the balance on line 27 column (d) of the Balance Sheet, Form DGE-205, while the ending balance on line 19, column (j) must agree with the balance on line 27, column (c) of the Balance Sheets, Form DGE-205.
- g. Column (j) represents the net of columns (d), (f), (g), (h) and (i) for each applicable line.
- h. Column (h) should be used for reporting any other equity accounts required to be separately reflected in Stockholders' Equity under generally accepted accounting principles.

4. Statements of Changes in Partners', Proprietor's or Members' Equity (DGE-225)

- a. The Statements of Changes in Partners' or Proprietor's Equity is a reconciliation of the beginning and ending balances for each of the equity accounts, 2970 through 2999.
- b. The schedule shall be prepared for both the current year-to-date and the prior year.
 - Information for the prior year shall be reported on lines 1 through 10, while information for the current year shall be reported on lines 11 through 19.
 - If the licensee was not in operation during the prior year, then lines 1 through 9 shall be left blank, and enter zeroes on line 10.
- c. Any transactions, adjustments, or corrections, for which captions have not been provided, shall be reported on lines 7 through 9 and 16 through 18, together with a description. If the description is not self-explanatory, then further disclosure shall be included in the Notes to the Financial Statements.
- d. Prior period adjustments shall be reported on lines 6 and 15 with full disclosure of the nature of the adjustments to be included in the Notes to the Financial Statements.
- e. The net income (loss) on lines 2 and 11 must agree with the amounts reported on line 24 of the Statements of Income, Form DGE-210, for the applicable periods.
- f. The ending balances on line 10, column (f) must agree with the amounts on line 27, column (d) of the Balance Sheets, Form DGE-205, while the balance on line 19, column (f) must agree with the balance on line 27, column (c) of Form DGE-205.
- g. Column (f) represents the net of columns (c), (d), and (e) for each applicable line.
- h. Column (e) should be used for reporting any other equity accounts required to be separately reflected in Partners', Proprietor's or Members' Equity under generally accepted accounting standards.

5. Statements of Cash Flows (DGE-235)

- a. Cash and cash equivalents is defined as the sum of the balances in the account group, 1000 through 1099, as well as investments in the account group 1100 through 1199 with maturity dates of less than three months from date of purchase.
- b. The Statements of Cash Flows shall be prepared for both the current year-to-date and the corresponding period of the prior year.
 - The amounts for the current year shall be reported in column (c) and the comparative prior year amounts in column (d).
 - If the licensee was not in operation during the prior year period, then column (d) shall be left blank.
- c. The second page of these statements provides a reconciliation of net cash flows from operating activities to net income or (loss) from the Statements of Income (DGE-210 or DGE-215). It also includes a supplemental schedule of certain cash flow information.
- d. The policy for determining which items are treated as cash equivalents shall be disclosed in the Notes to the Financial Statements.
- e. Complete the form as follows:

<u>Line</u>	<u>Description</u>
1	The amount reported on line 47 of these statements
2	The sum of all amounts representing cash purchases of short-term investments (related accounts 1100 through 1199) other than amounts included on line 53)
3	The sum of all amounts representing the cash proceeds from sales or other dispositions of short-term investments (related accounts 1100 through 1199)
4	The amount reported on line 50. This amount should be in parentheses if the amount on line 50 is in parentheses and vice versa.
5	The net cash proceeds from sales or other dispositions of property and equipment.
6	The sum of all amounts representing cash investments in, deposits made, or proceeds received, regarding the purchase of CRDA bonds or other

<u>Line</u>	<u>Description</u>
	approved eligible investments (related accounts 1680, 1684 and 1688)
7	The sum of all amounts representing cash disbursements made either as loans/advances or for the purchase of investments (related accounts 1600 through 1679, and 1690 through 1699) other than amounts included on line 53
8	The sum of all amounts representing collections of loans/advances, proceeds from the disposal of investments, or dividends received from subsidiaries which are accounted for under the equity method (related accounts 1600 through 1679 and 1690 through 1699)
9	The amount reported on line 56
10-11	Any amounts, other than those amounts reported on lines 2 through 9, that resulted from investing activities. A description of each item shall be provided in column (b). (Non-cash investing activities should not be included).
12	The total of lines 2 through 11
13	The sum of all amounts representing cash proceeds from the issuance of short-term debt (related accounts 2100 through 2149)
14	The sum of all amounts representing cash repayments of short-term debt (related accounts 2100 through 2149)
15	The sum of all amounts representing proceeds from the issuance of long-term debt, less the amounts reported on lines 49 and 54 (related accounts 2150 through 2199 and 2600 through 2699)
16	The sum of all amounts representing the cash costs of issuing debt (related account 1920)
17	The sum of all amounts representing cash repayments of long-term debt (related accounts 2150 through 2199 and 2600 through 2699)
18	The amount reported on line 60
19	The sum of all amounts representing cash purchases of treasury stock (related account 2940)
20	The sum of all amounts representing cash dividend payments or capital withdrawals, (related accounts 2900 through 2999, but excluding account 2940)

<u>Line</u>	<u>Description</u>
21-22	Any amounts, other than those amounts reported on lines 13 through 20, that resulted from financing activities. A description of each item shall be provided in column (b). (Non-cash financing activities should not be included).
23	The total of lines 13 through 22
24	The total of lines 1, 12, and 23
25	The amounts included on lines 1(c) and 1(d) of the Balance Sheets, Form DGE-205, in the preceding year's fourth quarter Quarterly Report
26	The net of Lines 25 and 24. (These amounts must agree with lines 1(c) and 1(d) of the Balance Sheets, Form DGE-205, in the current Quarterly Report.)
27	The sum of amounts representing cash paid for interest, less any amounts capitalized (related accounts 1440, 2440, 2510, 2520, 2530, 2710, 2720, and 2730)
28	The sum of amounts representing cash paid for income tax (related accounts 1412 through 1414, 1510, 1520, 1930, 1931, 2350, 2360, 2365, 2570, 2580, 2810, and 2820)
29	The amounts included on lines 24(c) and 24(d) of the Statements of Income, Form DGE-210, in the current Quarterly Report
30	The sum of all amounts representing depreciation and amortization of property and equipment (related accounts 1800 through 1899, and 1700 through 1799)
31	The sum of all amounts representing the amortization of other assets (related accounts 1960 through 1999)
32	The sum of all amounts representing the amortization of debt discount or premium, (related accounts 2600 through 2699)
33	The net change in deferred income taxes (related accounts 1510, 1520, 2570, and 2580 since the beginning of the year)
34	The sum of accounts 99-9820 and 99-9860 less line 33. (If the sum of lines 33 and 34 does not equal the provision for deferred income taxes as disclosed in the Notes to Financial Statements, prepare a schedule reconciling the differences.)

<u>Line</u>	<u>Description</u>
35	The net amount representing the (Gain) Loss on disposition of property and equipment (related account 99-9120)
36	The net amount representing (Gain) Loss on Casino Reinvestment obligations (related accounts 99-9142, 99-9143, 99-9550, and 99-9551)
37	The net amount representing (Gain) Loss from other investment activities (related accounts 99-9130 through 99-9140 and accounts 99-9150 through 99-9399)
38	The Net (Increase) Decrease in Receivables and Patrons' Checks (related accounts 1200 through 1299), other than amounts included on line 53
39	The Net (Increase) Decrease in Inventories (related accounts 1300 through 1399), other than amounts included on line 53
40	The Net (Increase) Decrease in Other Current Assets since the beginning of the year (related accounts 1400 through 1599 excluding the net change in accounts 1510 and 1520 and amounts included on line 53
41	The Net (Increase) Decrease in Other Assets (related accounts 1600 through 1690, 1900 through 1909, 1910, 1912 through 1919, and 1935 through 1959) other than amounts included on lines 31, 34, and 53
42	The Net Increase (Decrease) in Accounts Payable since the beginning of the year (related accounts 2000 through 2099) other than amounts included on line 53 or amounts representing dividends payable
43	The Net Increase (Decrease) in Other Current Liabilities Excluding Debt since the beginning of the year (related accounts 2200 through 2599 less accounts 2556, 2557, 2558, 2559, 2570, and 2580) other than amounts included on line 53 or amounts representing dividends payable
44	The Net Increase (Decrease) in Other Non-current Liabilities excluding Debt since the beginning of the year (related accounts 2700 through 2899 less the net change in accounts 2810 and 2820) other than amounts included on lines 34 and 53.

<u>Line</u>	<u>Description</u>
45-46	Any amounts charged or credited to operations during the year, other than the amounts reported on lines 30 through 44. A description of each item shall be provided in column (b).
47	The sum of the amounts reported on lines 29 through 46
48	The sum of all amounts representing the acquisition of property and equipment other than the amounts included on line 51 (related accounts 1700 through 1799)
49	The sum of all amounts representing capital lease obligations incurred (related accounts 1721, 1722, 1723, and 1728)
50	Line 48 less line 49
51	The sum of all amounts representing additions to property and equipment from the acquisition of business entities (related accounts 1700 through 1799)
52	The sum of all amounts representing goodwill acquired from the acquisition of business entities (related account 1910)
53	The sum of all amounts charged and credited to all balance sheet accounts, other than those specified on lines 51, 52, 54, and 55, resulting from the acquisition of business entities
54	The sum of all amounts representing the assumption of long-term debt of acquired business entities (related accounts 2600 through 2699)
55	The sum of all amounts representing the issuance of stock or capital invested in the acquisition of business entities (related accounts 2900 through 2949 or 2970)
56	The total of lines 51 through 55
57	The sum of all amounts representing issuance of stock or capital contributions (related accounts 2900 through 2949 (for corporations) or account 2970 (for partnerships or sole proprietorships)
58	The sum of amounts representing settlements of long-term debt (related accounts 2900 through 2949 (for corporations) or account 2970 (for partnerships or sole proprietorships)
59	The amount reported on line 55
60	Line 57 less lines 58 and 59

6. Schedule of Promotional Expenses and Allowances (Form DGE-245)

- a. The Schedule of Promotional Expenses and Allowances shall be prepared to report the dollar amount and number of persons provided with various categories of complimentary services or items in accordance with N.J.A.C. 13:69D-1.9(f).
- b. As a general rule, any complimentary good or service that is provided to a patron as an inducement to gamble, or as a reward based on their gaming activity, should be reported on the DGE-245. Any questions regarding whether goods or services should be considered promotional expenses or allowances should be submitted to the Office of Financial Investigations for a determination.
- c. Column (b) identifies the various categories of services or items to be reported. Most categories are self explanatory, however, please note the following:
 - Where a complementary service or item has been provided through a coupon, such coupon should be reported in the category representing the actual service or item provided. For example, a coupon for food should be reported under Food.
 - The bus program cash category includes all currency issued as part of bus marketing programs, except for promotional gaming credits.
 - The promotional gaming credits category includes slot machine credits or other items approved by the Division issued for the purpose of enabling the placement of a wager at a slot machine as specified under N.J.A.C. 13:69L-1.11. The amount reported on this line should match that reported on the Monthly Gross Revenue Report (DGE-101)
 - The complimentary cash gifts category should include, but is not limited to, cash complimentaries issued to patrons as a result of gaming activity, reward cash/credit play, direct mail coin, rebates, rewards program cash, match play coupons (at 50% of face value), progressive wager coupons, and any other related items.
 - Any complimentary service or item in the “Other” category which exceeds 5% of that column’s total shall be identified as to type and amount. Please note on the face of the schedule when an “Other” category exceeds 5% of that column’s total, but no individual complimentary service or item within the “Other” category exceeds 5% of that column’s total.

- d. In columns (d) and (f), report the dollar amounts for the various categories of promotional services or items provided. The Division's Uniform Chart of Accounts, DGE-910, numbers for certain of these categories are as follows:

- Promotional Expenses
 - * Travel - The sum of accounts 6240 for all departments less the sum of accounts 3530 for departments 60 through 78
 - * Other - The sum of accounts 6250, and 6251 for all departments less the sum of accounts 3540 and 3590 for departments 60 through 78
- Promotional Allowances
 - * Rooms - The sum of accounts 6210 for all departments and account 10-7110
 - * Food - The sum of accounts 6220 and 6221 for all departments and account 10-7120
 - * Beverage - The sum of accounts 6230 and 6231 for all departments and account 10-7130
 - * Travel - The amounts in account 6240 for all departments that were also credited as complimentary revenue to account 3530 for departments 60 through 78 and account 10-7140
 - * Other - The amounts in accounts 6250 and 6251 for all departments that were also credited as complimentary revenue to accounts 3540 and 3590 for departments 60 through 78 and accounts 10-7150 and 10-7170

The total dollar amount of promotional allowances for the current quarter and year-to-date should agree with the amount reported on line 6(c) of Forms DGE-210 and DGE-215.

- e. Number of recipients, columns (c) and (e) - Use the following guidelines in determining the number of recipients for both promotional allowances and promotional expenses:
- Gaming related complimentaries - Only the intended recipient of all complimentary services (the gaming patron) shall be included rather than all of the incidental beneficiaries with whom the recipient shares the complimentary. When there is more than one intended recipient of a complimentary service (i.e., gaming patrons), all of such intended recipients shall be included.

- Non-gaming related complimentaries - As with the gaming-related complimentaries, all of the intended recipients of the complimentary shall be included. Such complimentaries are issued as an inducement for an individual or entity to do, or to continue to do, business with the licensee. Generally, any person who actively participates in a business relationship with a licensee, or who is in a position of influence with regard to such relationship, should be considered an intended recipient of a complimentary in which the person shares.

7. Notes to Financial Statements

- a. Each licensee is required to submit Notes to the Financial Statements to supplement the financial statements and schedules presented in the Quarterly Report.
- b. The following disclosures are required for each Quarterly Report being filed by a licensee, subject to the provision of Sections 7c through 7f below.
 - All disclosures necessary for a fair presentation of the financial statements in accordance with generally accepted accounting principles.
 - All disclosures required by the Securities and Exchange Commission pursuant to its regulations.
 - Certain other disclosures as prescribed by the Division.
- c. For disclosures which are equivalent to the disclosures contained in the most recent Quarterly Report, the procedures as described below shall be followed.
 - The Quarterly Report for the Fourth Quarter shall contain all relevant footnote disclosures. However, footnote disclosures for the first, second, and third quarters' reports may be omitted if they would duplicate the disclosures contained in the most recent report (e.g., summary of significant accounting policies, terms of long-term debt agreements or lease agreements, etc.).
 - In addition, unless material changes have occurred since filing the most recent Quarterly Report, a quarterly update shall not be required for certain information (e.g., aggregate maturities of long-term debt, future lease obligations, and reconciliation of the provision for income

taxes to the statutory rate). However, the following must be disclosed for each quarter:

- * The components and descriptions of all long-term debt obligations of the licensee which support the amounts reported on DGE-205.
 - * Information on credit lines, including a description of the credit line, funds available, funds outstanding, total credit line commitment, maturity date, and average interest rate on borrowed funds.
 - * The present status of all material contingencies reported in the latest Quarterly Report.
- When disclosures are omitted, a statement to that effect shall be made in Note 1 to the financial statements identifying the nature of the disclosure and the specific report containing the information.
- d. The notes shall contain full disclosure of related party balances and transactions. When balances are reported on lines 15 or 21 of the Balance Sheets, Form DGE-205, the notes should disclose the identities of these affiliates. In addition, there may be other line items on the balance sheets that include amounts due to or due from affiliates. The notes should disclose the portion of these amounts that represent balances with affiliates and identify the affiliates. The notes should also disclose the identities of the affiliates for any amounts included on the Statements of Income, Form DGE-210 and DGE-215, lines 14, 15, and 17 and the nature of the expenses included on line 15, other charges from affiliates. All charges from affiliates should be reported on line 15 with the exception of management fees, interest, and income taxes. If the licensee is charged for a portion of the federal income tax by its parent with whom it joins in the filing of a consolidated return, such charges shall be included on line 23, Provision (Credit) for Income Taxes, with full disclosure of the arrangements in the notes.

Again, there may be transactions with affiliates which may not be separately identified on the Statements of Income, such as interest income from affiliates which is included on line 20, and Non-operating income (expense). The notes should disclose these amounts and identify the affiliates. If there are certain charges from affiliates that the licensee believes would be more meaningfully included under costs and expenses (e.g., charges from an affiliate for invoices paid by that affiliate for the account of the licensee) then the licensee should request a determination from Division staff.

- e. In addition to the disclosures necessary for a fair presentation of the financial statements in accordance with generally accepted accounting principles, notes shall be provided for the Fourth Quarter in support of certain line items on the Balance Sheets, Form DGE-205, and the Statements of Income, Form DGE-210 and DGE-215 where any single item exceeds the specified limits shown below. The remaining items may be aggregated in an "other category". If details are required for the current period, comparable amounts for the prior period shall also be disclosed. Please note however that related party balances and transactions should be reported in accordance with instructions 7d.

Line items for which details may be required and the criteria for disclosures are as follows:

<u>Line Item</u>	<u>Criteria - any item exceeding 5% of</u>
Prepaid expenses and other current assets	Total current assets
Investments, advances, and receivables	Total assets
Other assets	Total assets
Other accrued expenses	Total current liabilities
Other current liabilities	Total current liabilities
Other liabilities	Total liabilities
Other revenue	Net revenue
Non-operating income (expense) - net (Each income or expense item shall be evaluated individually for this caption even if the net amount is less than five percent)	Net income (loss)

- f. Each licensee is required to include a footnote regarding Internet gaming activities. Licensees should describe the impact of Internet gaming operations on their financial statements, and this footnote should include, but not necessarily limited to, the accounting treatment of revenues, expenses, balance sheet accounts, etc. Licensees that did not have Internet operations during the quarter should clearly state that fact in their footnotes to avoid confusion.
- g. Each licensee is required to include a footnote detailing the components of its cash balance at the end of the quarter. At a minimum, the footnote should include (1) unrestricted cash on hand in bank accounts, (2) restricted cash for Internet patron accounts, and (3) restricted cash for other purposes such as construction projects and prepaid interest.

C. Filing the Quarterly Report

- 1. Per N.J.A.C. 13:69D-1.6(d), the Statement of Conformity, Accuracy and Compliance (Form DGE-249) shall be attested to on the licensee's behalf by the chief executive officer, chief gaming executive, treasurer, financial director, controller or their functional equivalent.
- 2. Per N.J.A.C. 13:69D-1.6(e) The Quarterly Report shall be filed electronically with the Division at the following address:

ofi@njdge.org

- 3. In the event the Quarterly Report cannot be filed electronically, the report shall be hand delivered to the following address below no later than 4:00 p.m. on the 15th calendar day of the second month following the end of the quarter. The Quarterly Report for the Fourth Quarter shall be received no later than 4:00 p.m. on March 31.

Department of Law and Public Safety
Division of Gaming Enforcement
Office of Financial Investigations
1300 Atlantic Ave. – 4th Floor
Atlantic City, New Jersey 08401